



STATE OF NORTH CAROLINA  
COUNTY OF DURHAM  
PMB# 243, 3604 WITHERSPOON BLVD., STE. 111, DURHAM, NC 27707  
Phone Number (919) 560-0300  
Website: tax.durhamcountync.gov

2008 REAL AND PERSONAL  
PROPERTY LISTING FORM  
See Other Side for Important Information

ACCOUNT NUMBER	LISTING NUMBER	PARCEL NUMBER	TAX DISTRICT

A.

B. PERSONAL DATA

Name 1 \_\_\_\_\_ \*SS#1 \_\_\_\_\_  
Employer \_\_\_\_\_  
Home Phone \_\_\_\_\_ Email \_\_\_\_\_  
Name 2 \_\_\_\_\_ \*SS#2 \_\_\_\_\_  
Employer \_\_\_\_\_  
Home Phone \_\_\_\_\_ Email \_\_\_\_\_

\*The disclosure of the social security number is voluntary. This number is needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by United States Code Title 42, Section 405(c) (i) US Code: Title 42, Section 405 and N.C.G.S.205-309.

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.  
Please make sure we have your correct mailing information

C. DO NOT LIST LICENSED VEHICLES: Please list below all manufactured homes, boats, motors, jet skis, aircraft and all un-licensed (un-tagged) automobiles, trucks, trailers, campers, and motorcycles. Shown below is personal property (excluding tagged vehicles) that was listed last year. Please review this information for accuracy. Mark through any personal property not owned January 1st and indicate if sold, traded or given away, etc. If additional space is needed, please attach a separate sheet of paper to this form.

YEAR	MAKE	MODEL/STYLE	VEHICLE IDENTIFICATION NUMBER (VIN)	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR

MANUFACTURED HOME STREET ADDRESS:	PARK NAME	LOT #
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D. PROPERTY TAX RELIEF FOR THE ELDERLY AND PERMANENTLY DISABLED PERSONS G.S. 105-277.1  
If you have applied and continue to qualify for this exclusion you do not need to apply again, but will need to read the Definition of Exclusion before completing the Verification to Retain Exclusion Section:

- 1. **Definition of exclusion:** North Carolina excludes from property taxes the greater of twenty-five thousand dollars (\$25,000) or fifty percent (50%) in assessed value of a certain property owned by N.C. residents who are 65 years of age or older or who are totally and permanently disabled and whose adjusted gross income does not exceed \$25,000. The exclusion covers real property or a manufactured home occupied by the owner in connection with his or her permanent residence. Adjusted gross income includes all monies obtained other than gifts or inheritances received from a spouse, lineal ancestors or lineal descendants.
- 2. **Verification to retain exclusion:** If you received the exclusion last year, you do not need to apply, unless you have changed your permanent residence. However, we must ask that you verify your status as follows: I verify that as of January 1, this year, I was either 65 years old or older, or totally and permanently disabled and that my and my spouse’s qualifying income(s) for the past year was \$25,000 or less.

Signature of Exclusion Holder \_\_\_\_\_

His Social Security Number \_\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_ Her Social Security Number \_\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

NOTE: This is not an application (only verification of existing qualification)

If you are not currently receiving the exclusion and meet the definition above, please check the box below that you would like to receive an application for the 2008 Tax Year. All applications are required to be completed by June 1, 2008.

I have read the above definition for the Elderly and Permanently Disabled exclusion and meet the criteria to receive an application. I also understand the application deadline is June 1, 2008. I wish to receive an application. ☐

E.	PARCEL ID NUMBER	ACRES	PROPERTY LOCATION	ASSESSED VALUE
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REAL ESTATE IMPROVEMENT: If you made changes to your real property during 2007, indicate type and percent of completion as of January 1, 2008.

Built new house/structure	Cost \$ _____	% Complete _____	Address: _____
Additions/remodeling	Cost \$ _____	% Complete _____	Description: _____
Demolition/removal	Cost \$ _____	% Complete _____	Description: _____

F. RENTAL RESIDENTIAL PERSONAL PROPERTY USED IN CONNECTION WITH RENTAL REAL ESTATE.

Do you provide any of the following to the tenant: stove, refrigerator, window air conditioners, washer/dryer, dishwasher, or furniture?  
YES \_\_\_\_\_ NO \_\_\_\_\_  
If yes and you have listed the property with the tax office; please indicate on this form the account number \_\_\_\_\_ or if you have not listed this property you may call our office at (919) 560-0300 for a Business Personal Property Listing Form.

AFFIRMATION  
UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENTS, SCHEDULES, AND OTHER INFORMATION, IS TRUE AND COMPLETE.  
SIGNATURE/DATE \_\_\_\_\_ TELEPHONE # \_\_\_\_\_

**G. FARM EQUIPMENT**

If you own any farm equipment (to produce income) you must list your farm equipment on a personal property listing form. Please call (919) 560-0300 or visit our website to obtain a Business Personal Property Listing Form.

**H. PRESENT-USE VALUE:**

Your real property may qualify for use value deferment under forestland, agriculture or horticulture classification. **YOU MUST MEET MINIMUM ACREAGE, USAGE, AND INCOME REQUIREMENTS TO QUALIFY.** Please call (919) 560-0300 or visit our website for an application.

**I. APPEAL PROCEDURES:**

If you would like to appeal the value of your real property, you must contact the Tax Administrator’s Office at (919) 560-0300 to request an official appeal form. Please return your form by May 5, 2008.

**J. CONTACT INFO:**

**REMINDER:**

Mail this completed form to Durham County Tax Administration. PMB# 243, 3604 Witherspoon Blvd., Ste. 111, Durham, NC 27707

or

Hand deliver to the Durham County Tax Administration located at 200 E. Main Street, 1st Floor, Durham, NC

Website: tax.durhamcountync.gov

**PRIOR TO JANUARY 31:**

Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service.

If you have any questions, please call our office at (919) 560-0300.

INSTRUCTIONS-Listings due by January 31<sup>st</sup>

Read these INSTRUCTIONS for each section. Contact the Durham County Tax Office at (919) 560-0300 if you need additional clarification.

- A. PHYSICAL LOCATION**

Name and mailing address of taxpayer. Please review address information. Indicate any changes to your mailing address. Should you have multiple locations, please complete separate listing form.
- B. PERSONAL DATA**

Please provide all requested information. The disclosure of the social security number is voluntary. This number is needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by United States Code Title 42, Section 405(c) (i) US Code: Title 42, Section 405 and N.C.G.S. 205-309.
- C. PERSONAL PROPERTY**

List all aircrafts, boats, boat motors, mobile homes, and unlicensed vehicles owned by you on January 1, 2008. Please provide complete descriptions of all property.  
**Licensed Vehicles** - Do not list vehicles currently licensed by the NC Department of Motor Vehicles. The tax on these vehicles will be billed approximately 90 days after the license is renewed or application is made for a new registration.  
**Unlicensed Vehicles** - Vehicles not licensed with the NC Department of Motor Vehicles must be listed. Vehicles include automobiles, trucks, and trailers of all types, motorcycles, and motor homes. If your vehicle is damaged or claimed as a total loss, submit any information as to its condition as of January 1, 2008.  
**Boats** - Boat ownership is determined by information received from the NC Wildlife Commission. Please provide make, model, length of boat and horsepower of boat motor.  
**Farmers, Carpenters, and Mechanics**- Persons owning tools and equipment used in a trade or business should list on a Business Listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website: tax.durhamcountync.gov
- D. PROPERTY TAX RELIEF FOR ELDERLY AND PERMANENTLY DISABLED**

North Carolina General Statute 105-277.1  
If you have applied and continue to qualify for this exclusion you do not need to apply again, but will need to read the Definition of Exclusion before completing the Verification to Retain Exclusion Section. See Section D.
- E. REAL ESTATE**

Owners as of January 1 are required to report any buildings, additions, improvements, and /or deletions that occurred during the prior calendar year. These changes must be reported whether made by you or someone else. If you purchased a house and lot, town home or condominium in 2007 please enter your total cost and percent of completion as of January 1, 2008.
- F. RENTAL RESIDENTIAL PERSONAL PROPERTY**

Landlords owning furnished rental unit (houses, apartments, condos, mobile homes, etc.) should list on a Business Personal Property listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website: tax.durhamcountync.gov. If you have previously listed the property on a Business Personal Property listing form; please indicated on this form the account number.
- AFFIRMATION**

- This form will be rejected if not signed and dated.
- G. FARM EQUIPMENT**

If you own any farm equipment (to produce income), you must list your farm equipment on a Business Personal Property Listing form. To obtain a Business Personal Property Listing form, please call (919)560-0300 or visit our website: tax.durhamcountync.gov
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Your real property may qualify for use value deferment under forestland, agriculture or horticulture classification. **YOU MUST MEET MINIMUM ACREAGE, USAGE AND INCOME REQUIREMENTS TO QUALIFY.** To obtain an application, please call (919) 560-0300 or visit our website: tax.durhamcountync.gov
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N.C.G.S. 105-308 reads that... “any person whose duty it is to list any property who willfully fails or refuses to list the same within the time prescribed by law shall be guilty of a Class 2 misdemeanor. The failure to list shall be prima facie evidence that the failure was willful.” A Class 2 misdemeanor is punishable by imprisonment of up to 60 days.

As required by state law, late listings will receive a 10 percent penalty.